

A. S. WATSON & CO., LIMITED.

CREMISTS BY APPOINTMENT.
ESTABLISHED A.D. 1841.MANUFACTURERS OF AERATED
WATERS.OUR AERATED WATER FACTORY is fitted
with the best English Machinery, embodying
the latest improvements in the trade.The Purest Ingredients only are used, and
the strictest Care and Cleanliness exercised in
the manufacture throughout.The Water used is proved by repeated
Analyses to be Absolutely Pure.For COAST TOWNS, Waters are packed and
placed on board ship at Hongkong prices, and
the full amount allowed for Packages and
Emplies when received in good order.Counterfeit Order Books supplied on applica-
tion.Our Registered Telegraphic Address is
"DISPENSARY, HONGKONG."
And all signed messages addressed thus will
receive prompt attention.The following is a List of Waters always
kept ready in Stock—

PURE AERATED WATER.

SODA WATER.

LEMONADE.

POTASH WATER.

SALTZ WATER.

LITHIA WATER.

SARSAPARILLA WATER.

TONIC WATER.

GINGER ALE.

GINGERADE.

No Credit given for Bottles that look dirty
or grubby, or that appear to have been used for
any other purpose than that of containing
Aerated Waters, as such Bottles are never used
again by us.

A. S. WATSON & CO., LIMITED.

THE HONGKONG DISPENSARY.

Hongkong, 30th May, 1895.

NOTICE TO CORRESPONDENTS.
Only communications relating to the news columns
should be addressed to "The Editor."
Correspondents are requested to forward their name
and address with communications addressed to the
Editor, not for publication, but as evidence of good
faith.All letters for publication should be written on one
side of the paper only.
No correspondence signed communications, that have
appeared in other papers, will be inserted.
Orders for extra copies of the Daily Press should be
sent before 11 a.m. on the day of publication.
After that hour the supply is limited. Only supplied
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P.O. Box 20. Telephone No. 12.

The Daily Press.

HONGKONG, May 31st, 1895.

Soon after the introduction of stamp duties
in Hongkong, in 1866, the question was
raised whether promissory notes were
subject to duty. The then Collector of
Stamp Revenue, the late Mr. MURPHY,
decided they were not, on the ground that
a promissory note was really an order
drawn by a man on himself and did not
come within any of the articles of the Ordi-
nance. This ruling remained practically
unchallenged until the other day, when a
case was brought in the Summary Jurisdiction
of the Supreme Court in which the
same question was raised. The Acting
Puisne Judge, taking a different view from
that hitherto held by the Stamp Office,
decided that a promissory note is a bill
of exchange and requires to be stamped as
such. The point is one of some importance
and we should be glad to see it appealed to
the Full Court, for the judgment of His
Honour Mr. SARGENT JUDGE does not ap-
pear to us quite conclusive. "What," His
Honour asked, "is the nature of this com-
prador's order? Is it an instrument with
the definitions of a bill of exchange,
"promissory note, or cheque, or is it an in-
strument sui generis, depending for negotia-
bility on universal usage entitled to be
"recognized as part of the law merchant?"He gave sufficient reasons for holding that
it was not a cheque, but his reasons for
holding that it was not a promissory note
were less convincing. If it were necessary
to place it in one of the categories we should
be inclined to regard it rather as a promissory
note than a bill of exchange. The Judge's
reasons for holding the note in question not
to be a promissory note are set out as follows:
"To a promissory note there are
"only two parties, the maker and the payee.
"In this promissory note there are three
"parties, viz., the drawer, the drawee, and
"the payee. As there was no evidence in
"this case to show that the drawer and the
"drawee were practically the same person, I
"must look to the face of the document
"itself, which distinctly discloses the pre-
"sence of three parties. On this ground,
"then, the instrument in question is not
"in my opinion, a promissory note."
Without evidence the Judge of course could
not decide that the drawer and drawee were
one and the same person, and on the one as
laid before him he could perhaps have ar-
rived at no other conclusion than that the
comprador's order in question in the case
was in fact a bill of exchange; but it is un-
fortunate, from a general and public point
of view, that the question of custom was
not more fully argued. A comprador's order,
est. generis, depending for negotia-
bility on universal usage entitled to be
recognized as part of the law merchant.There are in effect only two parties to the
instrument, the drawer and the payee, the
drawee being only a servant of the drawer,
and not infrequently there are in actualfact only two persons, many people now
acting as their own compradors. In the
case decided the other day, the Judge held
that "if the drawee was a fellow em-
ployee of the drawer, the drawee would
be 'another' person within the definition
of a bill of exchange; if the drawee were
"a servant of the drawer, the drawee would
"practically constitute the same person and
"the holder might then treat the instrument
"at his option as either a bill of exchange or
"a promissory note." It was formerly almost
the universal custom, and is still the
custom in many firms, that the employees
were permitted to draw on the com-
prador, that is, a servant of the firm
may be allowed to make use of the
comprador as his private cashier, but if
he gives an order "comprador pay" it
means that the comprador is to pay, not as
the comprador of the firm, but as the
cashier of the person giving the order.
What may now be regarded as a privilege
was formerly a necessity, for in the state of
the currency in the old days, when the banks
would have nothing to do with small ac-
counts, when there were no one-dollar notes
in circulation, when the silver dollar was
even more open to suspicion than it is now,
and when broken silver had to serve the
purpose of the present subsidiary coinage, it
would have been difficult for a person to act
as his own cashier; employees of firms were
consequently allowed to make use of the
services of the firm's comprador, and ordinary
payments were usually made by comprador's
order, whether the sum amounted to hun-
dreds of dollars or only to ten cents for chair
hire. With the increase of banking facili-
ties and a sufficient subsidiary coinage, com-
prador's orders have been to some extent
supplanted by cheques and payments in cash,
but the old custom still exists, and as long as
it does so it is undesirable that there should
be any doubt as to the validity of a com-
prador's order. Such an order, it seems to us,
is neither a bill of exchange nor a promissory
note, but answers more correctly to the en-
dorsement "cashier pay" which might be
written across an account presented for pay-
ment to a firm in London and which would
entitle the collector to go to the cashier's desk
and receive the money. There could be no
question either of a promissory note or a bill
of exchange in such a transaction as that, and
in Hongkong, when a sheriff presents a bill for
payment and receives an order for the amount
on the comprador, it seems equally absurd
to consider the order a bill of exchange. If a
chair collector finds himself the possessor
of a document in the following form, "Com-
prador pay 10 cents chair account," he is to
be called upon to decide whether he will
treat it as a bill of exchange or promissory
note and to see that it is duly stamped? In
the case decided in court the other day the
amount involved was a substantial one, but
the principle of the comprador's order is the
same whether the amount for which it is
given be large or small: it is simply an order
given by a man on his own cashier, and, there-
fore, on himself. It seems, too, that there
was a moral defence to the action, but it
was not on that defence, but on the technical
defence of failure to stamp the document,
that the defendant succeeded.The P. & O. steamer *Manila*, from China,
arrived at London on the evening of the 29th
inst.The C.P. steamer *Thetis* of Japan arrived
at Kobe at 8 p.m. on the 29th inst., and left
again at 10 a.m. yesterday for Vancouver via
Yokohama.The following telegram from H.M. Minister,
Bangkok, has been received by H. B. the
Colonial Secretary: "The British steamer *Patna*
arrived at Hongkong on the 29th inst., and
left again at 10 a.m. yesterday for Vancouver via
Yokohama."The China Mutual steamer *Ningchow*, from
Shanghai and Liverpool, passed the Canal on the
morning of the 29th inst., and may be con-
sidered due at Penang on or about the 17th June.A Marine Court will assemble at the Harbor
Office this morning at half-past ten to enquire
into certain charges of misconduct, brought by
the master of the British steamer *Rivera* against
the first engineer of that vessel.There has been great loss lately in Calcutta.
On one particular day three hundred and thirty
cows were lost, in some instances, both
horses attached having dropped down from the
bank. Most of these events occurred on the
midday.The agents of the various steamers at Penang
have the *Patna* steamer, and the *Patna* steamer
has been ordered to call at Penang on the 17th
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Colonial Secretary, dated the 29th inst., in
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call at Penang on the 17th inst.The N. D. L. steamer *Prinz Heinrich*, with
the German mail of the 1st inst., left Singapore
yesterday at 8 a.m. and may be expected here
on about Monday, the 3rd June.A special correspondent of the *China Gazette*
writes: "So far the policy of the government
with regard to Formosa is simple. It proposes
to simplify the administration of the island for
the first time, and to do so by the adoption of
the existing systems and Chinese in-
stitutions, and by degrees introducing new and
more comprehensive codes and regulations."At Shanghai, according to the *China Gazette*,
the Chinese are now looking picturesquely at the
strains representing the late emperor's family
and in a very hostile attitude, sitting at the
head of the conference table, while the Japanese
are depicted as kneeling to the delegates of
the son of Heaven and imploring them to grant
peace.The *Bangkok Gazette* says: "The place to
which British troops have been sent is Kengtung
and in London. Not a French journalist
can say the British are not entitled to garri-
son Kengtung, but it will be interesting to read
their comments when they learn that British
troops are on the other side of the Mekong at
Monghsien."There will be a special performance at the
Royal and on Saturday night. A farcical
comedy entitled "The Arabian Nights" will be
produced. Miss Salter and Miss Bingham
are organizing the production of the comedy.
Miss Salter will sing the solo, and Miss
Bingham will sing the solo. The comedy is
entitled "The Arabian Nights" and it is to
be hoped that there will be a good houseful
at the performance. The comedy is entitled
"The Arabian Nights" and it is to be hoped
that there will be a good houseful at the
performance.REUTERS TELEGRAMS.
[SUPPLIED TO THE "DAILY PRESS"]
LONDON, 29th April.
LATEST BETTING ON THE DERBY.
Lavender 11 to 2 against.
The Var 6 to 1.
Bacchante 8 to 1.
Coral 10 to 1.
Kirkwood 12 to 1.
Buckingham 25 to 1.LAUNCH OF A BRITISH WAR-SHIP.
H.M.S. *Terrace*, the largest ironclad (crusier)
ship, has been successfully launched on the
 Clyde.GREAT BRITAIN, ITALY, AND
AFRICA.
Great Britain, at the request of Italy, has for-
bidden the importation of arms to Abyssinia
through the Somali ports, owing to the hostile
attitude of Emperor Menelik to Italy.LOSS OF A FRENCH EMIGRANT SHIP.
The French steamer *Don Pedro*, bound to
Argentina, has foundered. She carried a
captain and a crew of 26. Eighty passengers
were saved, and twenty-two of the crew were
drowned.THE REBELLION IN FORMOSA.
DECLARATION OF THE REPUBLIC.
Advices from North Formosa report that on
Friday, the 24th inst., it was generally under-
stood at Tamsui that the island was on the eve
of being declared independent, that the Governor
would be appointed President of the Formosa
Republic, and that a new flag would be hoisted
at the fort. In the afternoon the new flag,
a yellow flag on a blue ground, was sent to the
yellow flag, with the request that it be hoisted
on the fort. The Governor, Mr. Moore, declined
to do so, and it is said that he is now in the
docks at the Custom House on Saturday. On
the 25th the Consuls were notified of the
change of Government, and at noon it was
supposed that the Governor was duly installed
as President. Proclamations were posted all over
the island, and the people were ordered to support
the new Government, and to join in defending the
island from the invasion of the Japanese. On
Sunday the flag was saluted by the forts with twenty-one
guns.Two Japanese ironclads anchored off Tamsui
on the morning of the 24th. It was fully ex-
pected that the forts would open fire, as both ships
appeared to be within range of the guns, but no
action was taken. In the afternoon, a launch
from one of the Japanese steamers landed on the
beach, and after taking soundings proceeded
up the river to the *Redoubt*, with whom
the Japanese appear to have had a secret in-
terview. The launch then steamed out, without
apparently attracting much attention, although
some soldiers on the riverbank showed some dis-
position to open fire. The launch then steamed
out, and the Japanese were hoisted by two of
the forts from one of the cruisers, who put a
few questions to Captain Hodgins and then retired.As might be expected, there was a consider-
able amount of excitement upon hearing of the
arrival of the Japanese, and it was feared that
a panic might follow. The combined guard
of British and German marines and Musketeers
were immediately called to arms, but nothing
approaching excitement, even occurred, and it
being evident that there was no intention on
the part of the Japanese to land or attack, fur-
ther precautions were deemed unnecessary.The situation in Formosa is, without doubt,
a very grave one, and it almost seems impos-
sible to avoid a great disaster, unless prompt
measures are taken by both the Chinese and
Japanese Governments. It is a pity that the
people are in such sympathy with the new
Government, and it seems as if their support
might be a great help to the new Government.
The new Government is a last resource and in
the hope that foreign intervention may yet save the
island. As far as matters are at present, a de-
termined stand will be made against any attempt
on the part of Japan to occupy the island, but it
remains to be seen what effect the arrival of
Chang Feng, who is charged with the transfer
of Formosa, will have with the misguided Presi-
dent, upon whom rests an overwhelming re-
sponsibility.A private letter from a Chinaman resident at
Tamsui, with a personal of which we have been
furnished, says: "I am sorry to inform you that
the Governor, the whole of the army, with the
exception of General Yang and his soldiers, and
the whole population, have rebelled against the
Japanese. The Japanese have established another
dynasty, named the *Blue Dragon* Kingdom, and
have hoisted a blue flag instead of the dragon flag.
The head man prepared a letter to the Govern-
ment, and the Governor has declined to receive
it. The head man has been arrested, and is now
in the hands of the Japanese. The Japanese are
now in a very difficult position, and it is to be
seen what will be the result of the situation."The following telegram from H.M. Minister,
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HOTEL.
THREE PERSONS KILLED AND TWO RESCUED.
At one o'clock yesterday morning the entire
roof of the Old Victoria Hotel, which extends
from Queen's Road to the *Prize*, completely
collapsed, and the Chinese were killed. The
collapse, which was caused by the weight of
the roof, has been in progress for several
months, and consequently the source of the
collapse was not discovered until the roof
was in the final stages of its collapse. The
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The height of mean low-level has been determined, from tidal observations of 1897 and 1898, as 0.57 feet above the Mide-range at the "Peterson" Tidal Observatory and the Low-water Ordinary Spring-Tides, to which datum the data in these Tables are referred, as 0.57 feet above zero.

The height of the "Tides" marked with a minus sign are below Low-water Ordinary Spring-Tides, and should be subtracted from the constant given above.

CARLOV
HONGKONG, SHANGHAI, CA

AGENTS:
ITZ & CO.,
TON TIENTSIN, AND HANKOW.

I. COAL MERCHANTS,
have always on hand
LARGE STOCKS OF EVERY DESCRIPTION OF COAL.
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Ordering from:
1. MITSUI BUSSAN KAISHA
[8, QUEEN'S ROAD CENTRE
Hongkong, 1st January, 1894. [2

TIENTSIN Messrs. H. Snow & Co.
 PEKING Mr. P. Kierulff.
 NAGASAKI Mr. A. Norman.
 KOBE-OSAKA "Hyogo News" Company, L.
 YOKOHAMA Messrs. Kelly & Walsh
 Daily Press Office, January, 1895.

at the following vessels during their stay
 HONGKONG HARBOUR.
 ANNANDALE, Brit. str., Milne—Dodwell, Car
 & Co.
 ASHOUR, Brit. str., Murray—Melchers & Co.
 CRESSWELL, Am. ship, Colcord—Mannar.

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Supplies constantly on hand at the China & Foreign Bank Co., Sole Agents
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Beware of spurious imitations.

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JAPAN HAND MADE PAPERS.
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PRICE VERY MODERATE.
Orders to be respectfully received by
Undersigned.
MITSUBI BUSSAN KAISHA
[3, QUEEN'S ROAD CENTRAL
Hongkong, 1st January, 1894.

[illegible]

NOTICES TO CONSIGNEES

THE CHINA MUTUAL STEAM NAVIGATION COMPANY, LIMITED.

NOTICE TO CONSIGNEES.

FROM HONGKONG, MANCHESTER, LIVERPOOL, PENANG, AND SINGAPORE.

THE Company's Steamship

"KAISOW"

having arrived from the above ports, Consignees of Goods are hereby informed that their Goods are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, at Kowloon, where delivery may be obtained.

No Claims will be admitted after the Goods have left the Godowns, and all Claims must be sent to the Office of the Underwriter before Noon on the 31st inst. or they will not be recognized.

All broken, chafed, and damaged Goods are to be left in the Godowns, where they will be examined on the 31st inst. at 3 P.M.

No Fire Insurance has been effected, and any Goods remaining in the Godowns after the 31st inst. will be subject to risk.

Optional cargo will be forwarded unless notice to the contrary be given before Noon, To-day.

Bills of Lading will be countersigned by HOLIDAY, WISE & Co., Agents.

Hongkong, 20th May, 1892. [113]

STEAMSHIP "MINNET SIMONS"

COMPAGNIE DES MESSAGERIES MARITIMES.

NOTICE

CONSIGNEES of Cargo from London or S.S. "Veronica," in connection with the above Steamer, are hereby informed that their Goods, with the exception of Opium, Firearms, and Valuable, are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, at Kowloon, where delivery may be obtained.

Optional cargo will be forwarded unless notice to the contrary be given before Noon, To-day (Monday), requesting it to be landed here.

Bills of Lading will be countersigned by the Underwriter.

Goods remaining unclaimed after Saturday, the 1st June, at Noon, will be subject to risk and landing charges at our cost, per package per day.

All Claims must be sent to me on or before Saturday, the 1st June, or they will not be recognized.

All Damaged Packages will be examined on Friday, the 31st inst. at 3 P.M.

No Fire Insurance has been effected, and any Goods remaining in the Godowns after the 2nd June will be subject to risk.

Bills of Lading will be countersigned by CARLOWITZ & Co., Agents.

Hongkong, 20th May, 1892. [16]

INDO-CHINA STEAM NAVIGATION COMPANY, LIMITED.

FROM CALCUTTA, PENANG, AND SINGAPORE.

THE Company's Steamship

"CHELYDRA"

having arrived from the above ports, Consignees of Goods are hereby informed that their Goods will be delivered from alongside.

Cargo impounded at the Godowns, or remaining on board after 4 P.M. on the 31st inst. will be landed at Consignees' risk and expense into Godowns at East Point.

No Fire Insurance has been effected, and any Goods remaining in the Godowns after the 31st inst. will be subject to risk.

Bills of Lading will be countersigned by JARDINE, MATHESON & Co., Agents.

Hongkong, 20th May, 1892. [1148]

FROM HAMBURG, PENANG, AND SINGAPORE.

THE Steamship

"LAWANG"

having arrived from the above ports, Consignees of Goods are hereby informed that their Goods are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, at Kowloon, where delivery may be obtained.

Optional cargo will be forwarded unless notice to the contrary be given before Noon, To-day.

All broken, chafed, and damaged Goods are to be left in the Godowns, where they will be examined on the 31st inst. at 3 P.M.

No Fire Insurance has been effected, and any Goods remaining in the Godowns after the 31st inst. will be subject to risk.

Bills of Lading will be countersigned by SHEWAN & Co., Agents.

Hongkong, 20th May, 1892. [1155]

VESSELS ON THE BEATH

FOR SINGAPORE, HAVRE, AND SINGAPORE.

(Calling at NARVES for landing Passengers if sufficient inducement offers.)

(Taking Cargo at through rates to ANTWERP, AMSTERDAM, ROTTERDAM, LONDON, OROZCO, LONDON, LIVERPOOL, and BERMEN.)

VESSELS ON THE BEATH

OCEAN STEAMSHIP COMPANY, FOR LONDON VIA SUEZ CANAL.

THE Company's Steamship

"Hector"

having arrived from the above ports, Consignees of Goods are hereby informed that their Goods are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, at Kowloon, where delivery may be obtained.

Optional cargo will be forwarded unless notice to the contrary be given before Noon, To-day.

All broken, chafed, and damaged Goods are to be left in the Godowns, where they will be examined on the 31st inst. at 3 P.M.

No Fire Insurance has been effected, and any Goods remaining in the Godowns after the 31st inst. will be subject to risk.

Bills of Lading will be countersigned by SHEWAN & Co., Agents.

Hongkong, 20th May, 1892. [1154]

NAVIGATION GENERALE ITALIANA (FLORENCE & LUNIGIANA UNITED COMPANIES)

STEAM FOR SINGAPORE, PENANG, AND BOMBAY.

having arrived from the above ports, Consignees of Goods are hereby informed that their Goods are being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, at Kowloon, where delivery may be obtained.

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No Fire Insurance has been effected, and any Goods remaining in the Godowns after the 31st inst. will be subject to risk.

Bills of Lading will be countersigned by CARLOWITZ & Co., Agents.

Hongkong, 20th May, 1892. [16]

THE PENINSULAR AND ORIENTAL STEAM NAVIGATION COMPANY.

STEAM FOR SINGAPORE, PENANG, AND BOMBAY.

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Hongkong, 20th May, 1892. [1154]

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Hongkong, 20th May, 1892. [1154]

NAVIGATION GENERALE ITALIANA (FLORENCE & LUNIGIANA UNITED COMPANIES)

STEAM FOR SINGAPORE, PENANG, AND BOMBAY.

VESSELS ADVERTISED AS LOADING.

DESTINATION.

VESSEL'S NAME.

LAG & AG.

CAPTAIN.

FOR FREIGHT APPLY TO.

TO BE DEPARTED.

ON 21st June, at Noon.

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VESSELS ON THE BEATH

OCEAN STEAMSHIP COMPANY, FOR LONDON VIA SUEZ CANAL.

THE Company's Steamship

"Hector"

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Hongkong, 20th May, 1892. [1154]

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Hongkong, 20th May, 1892. [16]

THE PENINSULAR AND ORIENTAL STEAM NAVIGATION COMPANY.

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Hongkong, 20th May, 1892. [1154]

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STEAM FOR SINGAPORE, PENANG, AND BOMBAY.

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